



Indiana Department of Education

SUPPORTING STUDENT SUCCESS

MEMORANDUM

TO: All Superintendents

FROM: Melissa K. Ambre, Director
Office of School Finance

DATE: April 16, 2010

SUBJECT: Annual Financial Report

I.C.5-3-1-3 requires the secretary of each school corporation to publish an Annual Financial Report. The Report must be published one time annually, **not earlier than August 1 or later than August 15 of each year**. The statute also requires the Department of Education to develop guidelines for the preparation and form of the Report and to provide assistance to school corporations in preparation of the Report.

This year we are again posting the instructions, helpful hints and the sample form for completing the report on the School Finance web page. You can reach the website at: <http://www.doe.state.in.us/finance/welcome.html>. Please be sure that the individual(s) responsible for the completion of this report know of the availability of this document on the web, as **no paper copy is being sent**.

Please be sure to include receipts and expenditures in fund 7950 (Fiscal Stabilization) on the report.

I.C. 5-3-1-3(g) states that each school corporation shall submit a copy of the Annual Financial Report to the Department of Education, and that the Department shall make it available for public inspection. Please mail your Annual Financial Report on or before August 31, 2010, to the Office of School Finance, 151 W. Ohio Street, Indianapolis, IN 46204-2798. The Reports will be made available for public inspection in the Department of Education's Professional Library.

If you have questions concerning the Annual Financial Report, please contact Peggy Smith or me at (317) 232-0840.

INSTRUCTIONS, HELPFUL HINTS, AND FORMS FOR COMPLETION OF THE ANNUAL FINANCIAL REPORT

CORPORATION WIDE DATA

SAMPLE A

A comparison of your approved budgeted receipt and expenditures and your actual receipts and expenditures by major accounts for the prior calendar year (2009). You may wish to use the format described in Sample A. HINT: In the expenditure comparison, be sure to include your 2008 encumbrances, your 2009 approved budget, your 2009 additional appropriations, and any appropriation transfers to determine the approved budget for expenditures. Also, include 2009 encumbrances in the amount determined as actual expenditures.

If a fund is displayed on the sample that is not a part of your budget advertisement, do not include it in your publication. If you have a fund that is not displayed on the sample but was a part of your budget advertisement it must be included in your publication.

SAMPLE B

The certified salary schedule in effect June 30, 2010, including the number of employees at each salary increment and the number of full-time and the number of part-time employees. A listing of individual teachers is not required. Sample B is a suggested format.

SAMPLE C

The extracurricular salary schedule in effect June 30, 2010. Our sample is by no means all inclusive. Be sure to modify the names of the positions to fit your salary schedule.

SAMPLE D

The range of pay rates for all non-certified employees by specific classification, with the number of full-time and the number of part-time employees. It is suggested that you use your DOE-NE Report (Non-certified Personnel Data) for 2009-2010 to determine specific employee classifications.

SAMPLE E

The lowest, highest, and average salary for administrative staff, and the number of administrators in effect June 30, 2010. A list of individual administrators is not required.

SAMPLE F

The number of students enrolled at each grade level and the total enrollment as of October 1, 2009. Your best source of information for this item is your DOE-PE Report (Pupil Enrollment Information) for 2009. A paper copy of the Pupil Enrollment Report (DOE-PE) is available through the reports link on the message center of the STN application center.

SAMPLE G

The assessed valuation of the school corporation for the prior year (2009) and the current calendar year (2010). This information should be in the business office of each school corporation. If you do not know your assessed valuation it may be obtained from the Department of Local Government Finance.

The tax rate for each fund for the prior year (2009) and current calendar year (2009). If you do not know your tax rates, they may be obtained from the Department of Local Government Finance. If a fund/tax rate is displayed on the sample that is not a part of your budget advertisement, do not include it in your publication. If a fund/tax rate is not displayed on the sample but was a part of your budget advertisement, it must be included in your publication.

SAMPLE H

A listing of vendors in descending order from the highest total payment in the General, Capital Projects, School Transportation and School Bus Replacement Funds to the vendor with the lowest total payments in these funds. Do not include any vendor whose total was less than \$2,500 and do not list more than the top 200 vendors.

For the purpose of the Annual Financial Report, a vendor is defined as anyone receiving a payment for providing goods and services to your school corporation; except parties receiving payment for the employees' withholding portions of payroll, and financial institutions receiving payment for purchases of securities and investments.

SAMPLE I

The total indebtedness as of the end of the prior calendar year. Most of the information for this item is identical to the data reported on the Statement of Obligations of the Biannual Financial Report for the period July 1 through December 31, 2009.

CERTIFICATION

The statute requires that each publication contain a statement providing that the contracts, vouchers, and bills for all payments made by the school corporation are in its possession, and open to public inspection. We have prepared a statement that you may wish to use for the certification. It appears on the final page of the Report.

Annual Financial Report

County Number_____

School Corporation Number_____

School Corporation Name_____

Any questions regarding this report should be directed to:

Contact Person's Name_____

Title_____

Telephone Number_____

When mailing the Annual Financial Report to the Department of Education, attach this cover sheet and send to:

Office of School Finance
ATTN: Peggy Smith
151 W. Ohio Street
Indianapolis, IN 46204-2798

Receipts Comparisons
Calendar Year 2009

Receipt Accounts	2009 Approved Budget Receipts	2009 Actual Receipts
<u>GENERAL FUND / FISCAL STABILIZATION FUND</u>		
1000 Local Sources	\$	\$
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$
<u>REFERENDUM FUND</u>		
1000 Local Sources	\$	\$
TOTAL	\$	\$
<u>DEBT SERVICE FUND</u>		
1000 Local Sources	\$	\$
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$
<u>RETIREMENT/SEVERANCE BOND FUND DEBT SERVICE FUND</u>		
1000 Local Sources	\$	\$
TOTAL	\$	\$
<u>CAPITAL PROJECTS FUND</u>		
1000 Local Sources	\$	\$
2000 Intermediate Sources		
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$

Receipt Accounts	2009 Approved Budget Receipts	2009 Actual Receipts
<u>SCHOOL TRANSPORTATION FUND</u>		
1000 Local Sources	\$	\$
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$
<u>SCHOOL BUS REPLACEMENT FUND</u>		
1000 Local Sources	\$	\$
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$
<u>SPECIAL EDUCATION PRESCHOOL FUND</u>		
1000 Local Sources	\$	\$
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$
<u>REPAIR AND REPLACEMENT FUND</u>		
1000 Local Sources	\$	\$
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$
<u>SELF-INSURANCE FUND</u>		
1000 Local Sources	\$	\$
3000 State Sources		
4000 Federal Sources		
5000 Other Financing Sources		
6000 Other Items		
TOTAL	\$	\$
GRAND TOTAL	\$	\$

Expenditures Comparisons
Calendar Year 2009

Expenditure Accounts	2009 Approved Budget Expenditures	2009 Actual Expenditures
<u>GENERAL FUND / FISCAL STABILIZATION FUND</u>		
11000 Instruction/Regular Programs	\$	\$
12000 Instruction/Special Programs		
13000 Instruction/Adult/Continuing Education		
14000 Instruction/Summer School		
15000 Enrichment Programs		
16000 Remediation		
17000 Payments to Governmental Units in State		
21000 Support Services/Pupils		
22000 Support Services/Instruction		
23000 Support Services/General Administration		
24000 Support Services/School Administration		
25000 Central Services		
26000 Operation & Maintenance of Plant Svcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Svcs.		
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$
<u>REFERENDUM FUND</u>		
11000 Instruction/Regular Programs	\$	\$
12000 Instruction/Special Programs		
13000 Instruction/Adult/Continuing Education		
14000 Instruction/Summer School		
15000 Enrichment Programs		
16000 Remediation Programs		
17000 Payments to Governmental Units in State		
21000 Support Services/Pupils		
22000 Support Services/Instruction		
23000 Support Services/General Administration		
24000 Support Services/School Administration		
25000 Central Services		
26000 Operation & Maintenance of Plant Svcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Svcs.		
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$

Expenditure Accounts	2009 Approved Budget Expenditures	2009 Actual Expenditures
<u>DEBT SERVICE FUND</u>		
25000 Central Services	\$	\$
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$
<u>CAPITAL PROJECTS FUND</u>		
22300 Instruction-Related Technology	\$	\$
25000 Central Services		
26000 Operation and Maintenance of Plant Svcs		
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$
<u>SCHOOL TRANSPORTATION FUND</u>		
23000 Support Services/General Administration	\$	\$
25000 Central Services		
26000 Operation & Maintenance of Plant Services		
27000 Student Transportation		
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$
<u>SCHOOL BUS REPLACEMENT FUND</u>		
25000 Central Services	\$	\$
27000 Student Transportation		
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$
<u>SPECIAL EDUCATION PRESCHOOL FUND</u>		
12000 Support Services/Special Programs	\$	\$
17000 Payments to Governmental Units in State		
21000 Support Services/Students		
22000 Support Services/Instruction		
25000 Central Services		
40000 Facility Acquisition and Construction		
50000 Debt Services		
60000 Non-programmed Charges		
TOTAL	\$	\$

Expenditure Accounts	2009 Approved Budget Expenditures	2009 Actual Expenditures
<u>REPAIR AND REPLACEMENT FUND</u>		
25000 Central Services	\$	\$
26000 Operation & Maintenance of Plant Services		
40000 Facility Acquisition and Construction		
60000 Non-programmed Charges		
TOTAL	\$	\$
<u>SELF-INSURANCE FUND</u>		
11000 Instruction/Regular Programs	\$	\$
12000 Instruction/Special Programs		
13000 Instruction/Adult/Continuing Education		
14000 Instruction/Summer School		
15000 Enrichment Programs		
16000 Remediation		
17000 Payments to Governmental Units in State		
21000 Support Services/Pupils		
22000 Support Services/Instruction		
23000 Support Services/General Administration		
24000 Support Services/School Administration		
25000 Central Services		
26000 Operation & Maintenance of Plant Svcs.		
27000 Student Transportation		
30000 Operation of Non-instructional Svcs.		
40000 Facility Acquisition and Construction		
60000 Non-programmed Charges		
TOTAL	\$	\$
GRAND TOTAL	\$	\$

Certified Salary Schedule
in effect June 30, 2010

Years of Service	Bachelors	# of Persons	Bachelors + 15 hrs	# of Persons	Masters	# of Persons	Masters + 15 hrs	# of Persons	Masters + 30 hrs	# of Persons	Masters + 45 hrs	# of Persons	Doctorate	# of Persons
01														
02														
03														
04														
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25														
26														
27														
28														
29														
30														

Total number of certified part-time employees _____

Total number of certified full-time employees _____

Extracurricular Salary Schedule
in effect June 30, 2010

Position	Amount	Position	Amount
Elementary Schools		High School (cont'd)	
Cheerleading Sponsor		Trainer	
Basketball - boy		Head Swim - boy	
Basketball - girl		Asst Swim - boy	
Cross Country/Track		Head Swim - girl	
		Asst Swim - girl	
Middle Schools		Head Track	
Head Basketball - boy		Asst Track	
Asst Basketball - boy		Head Volleyball	
Head Basketball - girl		Asst Volleyball	
Asst Basketball - girl		Head Wrestling	
Cross Country		Asst Wrestling	
Swimming		Dean of Students	
Head Track		National Honor Society	
Asst Track		Head Orchestra	
Volleyball		Asst Orchestra	
Wrestling		Vocal Music	
		Sponsor - 9th Grade	
High School		Sponsor - 10th Grade	
Athletic Director		Sponsor - 11th Grade	
Head Baseball		Sponsor - 12th Grade	
Asst Baseball		Team Sponsor	
Head Basketball - boy		Academic Coaches	
Asst Basketball - boy		Student Council	
Head Basketball - girl		Head Band	
Asst Basketball - girl		Asst Band	
Head Football		Drill Team Sponsor	
Asst Football		Cheerleading Sponsor	
Head Gymnastics		Newspaper	
Asst Gymnastics		FHA Sponsor	
Cross Country		FFA Sponsor	
Golf - boy		BPA Sponsor	
Golf - girl		DECA Sponsor	
Head Softball		HOSA Sponsor	
Asst Softball		VICA Sponsor	
Tennis - boy		FBLA Sponsor	
Tennis - girl		Drama/Acting Coach	

If an index is used, calculate a dollar amount for publication.

Non-certified Employee Classifications
and Range of Pay Rates 2009-2010

Classifications	Range of Pay Rates
I. Instructional and Supplementary Pupil Services A. Library Aides B. Kindergarten Aides C. Special Education Aides D. Prime Time Aides E. Pre-kindergarten/Head Start Aides F. Educational Enterprises G. Other II. Cafeteria and Food Services A. Managers/Head Cooks B. School Food Service Director C. All Other Food Service Employees III. Health Services A. Nurses B. Other IV. Office/Clerical/Secretarial V. Executive/Administrative/Accounting A. Business Manager B. Buildings and Grounds Director C. Community Relations/Publicity Director D. Other VI. Maintenance/Custodial/Warehouse/Security/Transportation A. Building Custodians B. Bus Drivers C. Other VII. Computer Services VIII. Other	

Total Number of non-certified part-time employees_____

Total Number of non-certified full-time employees_____

Certified Administrative Staff
in effect June 30, 2010

	Lowest Salary	Highest Salary	Average Salary	Number of Personnel
Administrative Staff				

Student Enrollment
October 1, 2009

Grade Level	Enrollment
Pre-School Ages 0 -2 (PW)	
Pre-Kindergarten Ages 3 - 5 (PK)	
Kindergarten	
Grade 1	
Grade 2	
Grade 3	
Grade 4	
Grade 5	
Grade 6	
Grade 7	
Grade 8	
Grade 9	
Grade 10	
Grade 11	
Grade 12	
Grade 12+/Adult (13)	
TOTAL	

Assessed Valuation and Tax Rates
Calendar Years 2009 and 2010

	2009	2010
Assessed Valuation		
Tax Rate - General Fund		N/A*
Tax Rate - Referendum Fund		
Tax Rate - Debt Service Fund		
Tax Rate - Retirement/Severance Bond Debt Service Fund		
Tax Rate - Capital Projects Fund		
Tax Rate - School Transportation Fund		
Tax Rate - School Bus Replacement Fund		
Tax Rate - Special Education Preschool Fund		N/A

*The school corporation general fund will only have a tax rate if a excess levy appeal has been approved. Per HB 1001 passed in 2008.

Payments in Excess of \$2,500 Made to Vendors
Calendar Year 2009

Vendor Name	General Fund Amount	Capital Projects Fund Amount	School Transportation Fund Amount	School Bus Replacement Fund Amount	Total Amount
	\$	\$	\$	\$	\$

Statement of Indebtedness
Calendar Year 2009

Indebtedness	Principal Outstanding
<p>Temporary Loans</p> <p>School Bonds</p> <p>Emergency Loans</p> <p>School Bus Loans</p> <p>Holding Company - Public and Private</p> <p>Veterans' Memorial Loans</p> <p>Common School Loans</p> <p>Indiana Bond Bank/Anticipated Notes</p> <p>Retirement/Severance Bond Debt</p> <p>Other DLGF Approved Debt</p> <p>Qualified School Construction Bonds (ARRA)</p> <p>Qualified Zone Academy Bonds (ARRA)</p> <p>TOTAL</p>	<p>\$</p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p></p> <p>\$</p>
<p>Outstanding Encumbrances - All Funds (Include purchase orders, vendor contracts, letters of commitment, leases)</p>	<p>\$</p>

Annual Financial Report
Certification

I hereby certify that the annual financial report is true and accurate in every respect to the best of my knowledge and belief. I further certify that all contracts, vouchers, and bills for all payments made by the school corporation are in its possession and open to public inspection.

Date_____ Signature_____

Secretary, Board of School Trustees
School Corporation Name
Street Address
City, State, and Zip Code